

House Bill 120 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Dempsey of the 13th, Talton of the 145th, Harden of the 147th, Powell of the 171st, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption with respect to the sale of certain school supplies, clothing, footwear, computers, and computer related accessories for a limited period of time; to provide for an exemption from sales and use tax with respect to certain sales of certain energy efficient products or water efficient products for a limited period of time; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by revising subparagraph (A) of paragraph (75) as follows:

"(75)(A) The sale of any covered item. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July 31, 2008~~ July 30, 2009, and concluding at 12:00 Midnight on ~~August 3, 2008~~ August 2, 2009."

SECTION 2.

Said Code section is further amended by revising subparagraph (A) of paragraph (82) as follows:

"(82)(A) Purchase of energy efficient products or water efficient products with a sales price of \$1,500.00 or less per product purchased for noncommercial home or personal use. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~October 2, 2008~~ October 1, 2009, and concluding at 12:00 Midnight on ~~October 5, 2008~~ October 4, 2009."

25 **SECTION 3.**

26 This Act shall become effective upon its approval by the Governor or upon its becoming law
27 without such approval.

28 **SECTION 4.**

29 All laws and parts of laws in conflict with this Act are repealed.